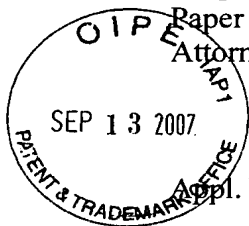


Application No. 10/540,365  
Response to Office Action dated May 9, 2007  
Paper dated September 10, 2007  
Attorney Docket No. 2950-051771



**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Appl. No. : 10/540,365 Confirmation No. 3495  
Applicants : Hiroshi Morikawa et al.  
Filed : June 23, 2005  
Title : WORK-HARDENED MATERIAL FROM STAINLESS STEEL  
Art Unit : 1742  
Examiner : Yee, Deborah  
Customer No. : 28289

MAIL STOP AMENDMENT  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE**

Sirs:

In response to the Office Action dated May 9, 2007, Applicants submit the following remarks, the accompanying Petition for Extension of Time Under 37 C.F.R. §1.136(a) and a Supplemental Information Disclosure Statement.

**Remarks begin on page 2 of this paper.**

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date below.

Susette McCreight

(Typed Name of Person Mailing Paper)

 09/10/2007  
Signature Date